

PERS REPORTABLE COMPENSATION TABLE

Type of Payment	PERS 1 Reportable Compensation	PERS 2 and 3 Reportable Compensation
Annual Leave Cash Outs	Yes — WAC 415-108-456	No — WAC 415-108-456
Assault Pay (State Emp.)	Yes — WAC 415-108-468	Yes — WAC 415-108-468
Base Rate	Yes — WAC 415-108-451	Yes — WAC 415-108-451
Car Allowances	No — WAC 415-108-485 ⁵	No — WAC 415-108-485
Cafeteria Plans	Yes — WAC 415-108-455	Yes — WAC 415-108-455
Deferred Wages	Yes — WAC 415-108-459	Yes — WAC 415-108-459
Disability Payments	No — WAC 415-108-477	No — WAC 415-108-477
Disability Retirees	No — RCW 41.40.310 ⁴ (until requirements are met)	No — RCW 41.40.670 ⁴ (until requirements are met)
Disability: Salary lost while on disability leave	Yes — WAC 415-108-468 RCW 41.40.038	Yes — WAC 415-108-468 RCW 41.40.038
Employer Provided Vehicle	No — WAC 415-108-480 ⁶	No — WAC 415-108-480
Employer Contributions	No — WAC 415-108-459	No — WAC 415-108-459
Fringe Benefits	No — WAC 415-108-475	No — WAC 415-108-475
Illegal Payments	No — WAC 415-108-482	No — WAC 415-108-482
Legislative Leave	Yes — WAC 415-108-464	Yes — WAC 415-108-464
Longevity/Education Attainment Pay	Yes — WAC 415-108-451	Yes — WAC 415-108-451
Nonmoney Maintenance	Yes — WAC 415-108-470 ⁷	No — WAC 415-108-470
Optional Payments	No — WAC 415-108-483	No — WAC 415-108-483
Payments in Lieu of Excluded Items	No — WAC 415-108-463	No — WAC 415-108-463
Performance Bonuses	Yes — WAC 415-108-453	Yes — WAC 415-108-453

(Continued on next page)

⁵ A portion of the value of an employer car allowance may be reportable. See WAC 415-108-485.

⁶ A portion of the value of an employer provided vehicle may be reportable in Plan 1 only.
See WAC 415-108-480.

⁷ A portion of the value of nonmoney maintenance provided may be reportable in Plan 1 only.
See WAC 415-108-470.

⁴ See DRS Notice 94-006; you may find on the DRS Web site under DRS Notices by Subject.

PERS REPORTABLE COMPENSATION TABLE (Continued)

Type of Payment	PERS 1 Reportable Compensation	PERS 2 and 3 Reportable Compensation
Retroactive Salary Increase	Yes — WAC 415-108-457	Yes — WAC 415-108-457
Reimbursements	No — WAC 415-108-484	No — WAC 415-108-484
Reinstatement Payments	Yes — WAC 415-108-467	Yes — WAC 415-108-467
Retirement or Termination Bonuses	No — WAC 415-108-487	No — WAC 415-108-487
Severance Pay – Earned Over Time	Yes — WAC 415-108-458	No — WAC 415-108-458
Severance Pay – Not Earned Over Time	No — WAC 415-108-488	No — WAC 415-108-488
Shared Leave – State Employees	Yes — WAC 415-108-468	Yes — WAC 415-108-468
Shared Leave – Local Government Employees	No — WAC 415-108-468	No — WAC 415-108-468
Sick Leave Cash Outs – State Employees	No — WAC 415-108-456	No — WAC 415-108-456
Sick Leave Cash Out – Local Government Employees	Yes — WAC 415-108-456	No — WAC 415-108-456
Standby Pay	Yes — WAC 415-108-469	Yes — WAC 415-108-469
Time Off With Pay	Yes — WAC 415-108-456 WAC 415-108-465	Yes — WAC 415-108-456 WAC 415-108-465
Union Leave ⁵	Yes — WAC 415-108-466	Yes — WAC 415-108-466
Worker's Compensation	No — WAC 415-108-479	No — WAC 415-108-479

⁵ Only specific types of union leave are reportable. See WAC 415-108-466.